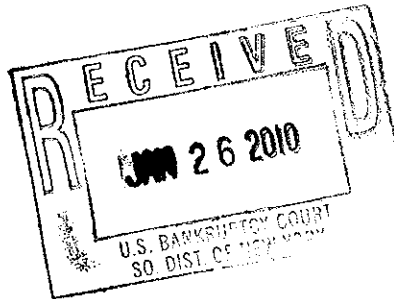


KIMIKO DATE-KRUMM
39, avenue Princesse Grace
MC 98000 MONACO

January 22, 2010

Bernard L. Madoff Investment Securities LLC In Liquidation
Clerk of the United States Bankruptcy Court for the Southern District of New York
One Bowling Green
New York, New York 10004
U.S.A.
+1 (212) 668-2870



Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, New York 10111
U.S.A.
+1 (212) 589-4200

Bankruptcy Case No. 08-1789 (BRL)
Kimiko Date-Krumm, SIPC Claim No. 010619

Dear Mr. Picard:

In response to the Notice of Trustee's Determination of Claim dated December 8, 2009, I hereby submit my opposition to that determination and the denial of the above referenced claim. Please note that by email dated January 5, 2010 from you to my attorney, Glenn Weiss, I was granted an extension until February 8, 2010 to file this opposition.

Based on applicable law, legal precedent and legislative intent, I respectfully submit that the Trustee erred in that determination, and that I am a "customer" of Bernie L. Madoff Investment Securities LLC (BLMIS) as defined in the Securities Investment Protection Act. .

This opposition is submitted to preserve any claim that might be recognized for indirect investment in BLMIS. I hereby reserve all rights in this matter, including the right to supplement and amend this opposition.

Sincerely,

Kimiko Date-Krumm